

State of Utah

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Commissioner

RODNEY G. MARRELLI Executive Director

July 16, 2007

Name Address City, State Zip

RE: Second Notice – Sexually Explicit Business and Escort Service (SEB) Tax

Dear Name:

On June 8, 2007, you were sent a notice requesting your cooperation in completing a self-review for your sexually explicit business or escort service. Our records indicate you have not responded to this request. If you have received this letter and have already sent us your self-review, please disregard this notice.

It is important you either send in your completed self-review by **August 17, 2007** or contact us immediately so we can help you comply with the above request. If we do not receive your completed self-review or do not hear from you by **August 17, 2007**, we will contact you and schedule an audit appointment. To avoid penalties and additional interest it is important you comply with the original notice.

The forms needed to complete this self-review are available at the Tax Commission's website http://tax.utah.gov/selfreview (select the **Sexually Explicit Business and Escort Service Tax** link).

If you are operating as a sexually explicit business or escort service, please complete the **Summary** and **Checklist and Questionnaire**, and return them along with payment of the tax due by **August 17, 2007**. If you do <u>not</u> owe the tax, the **Summary** and the **Checklist and Questionnaire** must still be completed, giving an explanation of why your business is not subject to the SEB tax, and returned by **August 17, 2007**.

If you have any questions or need additional time, please contact Matthew Duke at (801) 297-4670 or Julie Goins at (801) 297-4753. You may also email us at *comp@utah.gov*. Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Michael Christensen Tax Audit Manager

mbd